

**Calculation of Tobacco Transition Payment Program Assessments for Each Class of Tobacco Under Section 625(c)**

Class of tobacco	Domestic (# or lbs) <sup>1</sup>	Imports (# or lbs) <sup>1</sup>	Total quantity (# or lbs) <sup>1</sup>	Maximum tax rate <sup>2</sup>	Estimated taxes (total quantity times tax rate)	Allocation by class (percent) <sup>3</sup>
<b>2003 Calendar year (for fiscal year 2005)</b>						
Cigarettes: small (#)	377,241,580,953	23,085,086,000	400,326,666,953	\$19.50/thou	\$7,806,370,006	96.331
Cigars: small (#)	2,301,972,488	172,369,000	2,474,341,488	\$1.828/thou	\$4,523,096	0.056
Cigars: large (#)	4,018,523,214	514,566,000	4,533,089,214	\$48.75/thou	\$220,988,099	2.727
Cigars: total (#)	6,320,495,702	686,935,000	7,007,430,702		225,511,195	2.7830
Snuff (lbs)	74,700,715	8,369	74,709,084	\$0.585/lb	\$43,704,814	0.539
Chewing tobacco (lbs)	45,906,067	174,399	46,080,466	\$0.195/lb	\$8,985,691	0.111
Pipe tobacco (lbs)	4,155,205	698,086	4,853,291	\$1.0969/lb	\$5,323,575	0.066
Roll your own (lbs)	11,353,137	1,254,008	12,607,145	\$1.0969/lb	\$13,828,777	0.171
Total					\$8,103,724,058	100.0010
<b>2004 Calendar year (for fiscal year 2006)</b>						
Cigarettes: small (#)	374,982,049,606	22,677,777,000	397,659,826,606	\$19.50/thou	\$7,754,366,619	95.9987
Cigars: small (#)	2,701,646,262	215,443,000	2,917,089,262	\$1.828/thou	\$5,332,439	0.0660
Cigars: large (#)	4,319,157,701	615,596,000	4,934,753,701	\$48.75/thou	\$240,569,243	2.9782
Cigars: total (#)	7,020,803,963	831,039,000	7,851,842,963		245,901,682	3.0442
Snuff (lbs)	77,983,437	16,833	78,000,270	\$0.585/lb	\$45,630,158	0.5648
Chewing tobacco (lbs)	42,911,709	208,894	43,120,603	\$0.195/lb	\$8,408,518	0.1040
Pipe tobacco (lbs)	3,904,810	794,487	4,699,297	\$1.0969/lb	\$5,154,659	0.0638
Roll your own (lbs)	15,792,082	720,658	16,512,740	\$1.0969/lb	\$18,112,825	0.2242
Total					\$8,077,574,460	99.9997
<b>2005 Calendar year (for fiscal year 2007)</b>						
Cigarettes: small (#)	362,963,574,561	18,134,795,000	381,098,369,561	\$19.50/thou	\$7,431,418,206	95.6956
Cigars: small (#)	3,772,041,108	196,453,000	3,968,494,108	\$1.828/thou	\$7,254,407	0.0934
Cigars: large (#)	4,431,800,085	651,732,000	5,083,532,085	\$48.75/thou	\$247,822,189	3.1912
Cigars: total (#)	8,203,841,193	848,185,000	9,052,026,193		255,076,596	3.2846
Snuff (lbs)	80,241,576	11,018	80,252,594	\$0.585/lb	\$46,947,767	0.6045
Chewing tobacco (lbs)	38,883,276	315,916	39,199,192	\$0.195/lb	\$7,643,842	0.0984
Pipe tobacco (lbs)	3,890,783	1,030,225	4,921,008	\$1.0969/lb	\$5,397,854	0.0695
Roll your own (lbs)	15,497,511	1,999,997	17,497,508	\$1.0969/lb	\$19,193,017	0.2471
Total					\$7,765,677,283	99.9997

<sup>1</sup>Source: Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, Report Symbol TTB S 5200-12-2003 (August 19, 2004), TTB S 5200-12-2004 (March 23, 2005), and TTB S 5210-12-2005 (February 14, 2006). [www.ttb.gov/tobacco/stats/index.htm](http://www.ttb.gov/tobacco/stats/index.htm). <sup>2</sup>Tax rates can be found at [www.ttb.gov/tax\\_audit/atftaxes.shtml](http://www.ttb.gov/tax_audit/atftaxes.shtml) and at 26 U.S.C. 5701.

<sup>3</sup>Allocation for cigars product class equals sum of percentage for "small" and "large" types, respectively.